[Mr. A. J. Van Ross.]

taxing of income is more or less judicial work. Can such inquisitorial and confidential work be done by collectors who have to tax assessees?

MR. T. K. VELU PILLAI: I beg to say a word by way of correction. I do not remember to have said so in the course of my arguments in connection with cases. This question did not then come up.

MR. K. ANANTANARAYANA AIYAR: He did several times argue before me. When a Magistrate goes and inspects a place, he is thought to be incompetent to try the case relating thereto. There are some High Court decisions to that effect. Here, it is more than a visit to the locality. The officer does inquisitorial work and work of enquiry of a confidential nature, and, after making use of the information so gained he has to come to a decision. This aspect of the question was already placed before the Council by some speakers on the last occasion. Even with regard to the number of Companies—Mr. Madhava Variar raised the question—there are now, according to the information that I have, 190 Joint Stock Companies in Travancore and 64 Companies of foreign incorporation. Some of them are, no doubt, defunct. Others are in liquidation. The accounts of all the live companies have to be inspected and most of them are in different places.

MR. G. PARAMESVARAN PILLAI: Is there no Auditor attached to the Joint Stock Registrar's office?

MR. K. ANANTANARAYANA AIYAR: Yes, but he is not connected with the Income-Tax Department.

As Mr Krishna Aiyangar has taken the correct view and put the whole question in a nutshell before the House, I do not want to occupy the time of the House further, beyond saying that my request for this small amount is with a view to enable me to carry on the work of collection vigorously and efficiently, and I hope that I shall not be placed in a position to say at the end of the year, or, if I do not continue in office till then, for another Income-tax Commissioner, my successor in office, to say that he has not been able to collect the tax for want of Income-tax Inspectors.

PRESIDENT: I shall now put the motion to the vote. The question is that a grant not exceeding Rs. 3,800 under Demand II—Income-tax—be made for the appointment of three Income-tax Inspectors on Rs. 100-5-125 and 4 peons on Rs. 9-1/6-11, for the travelling allowance and contingencies of the inspecting staff, and for the travelling allowance of the Auditor on Rs. 100-10/2-150.

The motion was carried, 21 members voting *for* and 16 *against*.

The grant was made.

Demand III—Salt.

MR. A. J. VAN ROSS: Sir, I rise to move for an additional grant of a sum not exceeding Rs. 7,300 under "III A. Salt—Salt Factories" on account of local allowance during 1098 to the Excise Inspectors and other subordinates of the Excise department employed in the Salt Factories Division.

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When the demand for the budget grant under "III A. Salt—Salt Factories" was made and sanctioned by this Council at its first session, the question of the grant of this local allowance was under correspondence and was engaging the attention of Government. Hence this item was not then included in the demand.

The general principle underlying the grant of local allowances, according to the Service Regulations, is the existence of exceptional local circumstances such as the unhealthiness or expensiveness of the locality or the specially arduous nature of the work. The Council, in sanctioning hill allowances to officers in hilly tracts, have accepted this principle. The officers employed in the Salt Factories Division, as compared with those in the hilly tracts, are in no better position and have, therefore, an equally good claim for relief on this account.

The climate in the factories is insalubrious and extremely enervating. The men are exposed to intense heat and are very often subject to fever, dysentery and other kindred ailments; and, having to walk on saline soil loaded with sharp-edged crystals of salt, their feet often suffer terribly.

Added to this is the difficulty of finding good drinking water. Pure fresh water is a costly luxury to these poor subordinates. It is well-known that fresh water will not be found anywhere near the salt factories. Water has to be obtained from the nearest village which is a mile and a half away. Here the water is extremely limited, consisting, as it does, of rain-water collected in a rocky pit. The Assistant Excise Commissioner in charge of the Salt Factories Division says that the population of the village goes up to 2,000 souls of different creeds, castes and habits of life and they have all to depend upon this water. He adds that not uncommonly this water is rendered unfit for use by a floating dead body which remains in the pit for a full day till the Police from the neighbouring village of Edalakudi come and remove it. The only other source is the Pazhayar which gets quite dried up during the hot weather. The bed of the river consists of alkaline deposits and clay and the water is muddy and brackish and is, therefore, unfit for use. Besides, this water is the depository of all the dirt, rubbish and carcases of the village and the cattle-wash in it. The absence of a sufficient supply of pure fresh water is thus another source of ill-health to the subordinates.

With regard to food stuffs, they have to be obtained from Kottar which is 6 miles away or from the Mailadi market 4 miles away, twice a week. Even for well-to-do people who can command servants, this would be a source of much inconvenience and expense. How much worse would it be in the case of these poor-paid subordinates?

Their work is indeed of an arduous nature as it has mostly to be done in the hottest months of the year in the open under the fiercest rays of the sun and at nights during patrol they are exposed to the danger of snake-bite.

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[The President.]

None of the amenities of life are theirs and these subordinates have come to look upon the factories as a place of penal servitude from which they try to escape as early as possible. They resort to all manner of devices to circumvent the leave rules and to get away from the Factories Division. In short, it is impossible to get an official of the lower grade to work continuously for a full year in the factories.

Any allowance given to these men will, therefore, be money well-spent. It will greatly help to reconcile them to stay at their post of duty and this alone will make for increased efficiency in work. The absence of an officer on leave necessitates the giving of leave allowance to him and there is the further expenditure of paying for a substitute to act for him. This kind of expenditure is rather heavy in the factories, owing to the large number of officers that are constantly absent on leave. The grant of local allowance will minimise this expenditure to a great extent besides securing greater efficiency in work. For the above reasons, a local allowance for the subordinates of the Salt Factories Division has become a matter of urgent and real necessity.

The rate of local allowance fixed is Rs. 10 per month for the Inspectors, Rs. 5 for the Petty Officers and clerks and Rs. 3 for the peons. This is much below the rate of local allowance sanctioned for the hilly tracts which is 50 per cent. of the pay of the subordinates concerned. No allowance is fixed for the officer in charge of the Division, as he is a high-paid officer. I would, therefore, request the Council to sanction this demand in the interests of the service.

MR. T. K. VELU PILLAI: May I know whether the necessity for the grant of this allowance was felt at the time of the budget?

MR. A. J. VAN ROSS: Yes, but it was under correspondence then.

PRESIDENT: I find that Messrs. A. Hoogewerf and M. R. Madhava Variar have given notice of a motion for the entire omission of this item. One of them may, by mutual consent, speak first.

MR. A. HOOGEWERF: Sir, I am greatly surprised that the demand for a grant of Rs. 7,300 for the payment of local allowance to the officers and staff of the Salt Factory Circle from the 1st Chingam, 1098, is before this Council to-day. This supplementary demand is made on the top of the recent reorganisation scheme which has given enhanced salaries to the whole department; and when bankruptcy is staring us in the face and the excise revenue is said to be a vanishing factor. Local allowances are, of course, given to those employed in hilly and malarial tracts. The arguments put forward by the Excise Commissioner for the grant are that the salt factories are unhealthy, that there is hard work to be done there, and that the officers and staff suffer much on account of scarcity of water and heat.

PRESIDENT: And the necessity of obtaining drinking water from a distance.

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MR. A. HOOGEWERF : Yes, Sir.

As Assistant Commissioner of the Southern Division and as Acting Excise Commissioner, I had ample opportunities of closely studying the conditions prevailing in the salt factories. These factories, I need not say, are in low country. Tamaracolam, Rajakkamangalam and Colachel are far from being unhealthy localities. The Tamaracolam factories are not far from the Tamaracolam village, and everything is procurable there, including drinking water ; and most of the officers and men in the several factories live in this village. The Rajakkamangalam and Colachel factories are in the heart of those two villages, and there is no scarcity of food or water there. The water in South Travancore, generally, is chalky and it is not in the factories alone that such water is available. No doubt there is some scarcity of water in the Tamaracolam factories during the hot weather, but this too is not peculiar fo these factories, as such scarcity exists in most places in South Travancore. There was a demand made during the last session by the Excise Commissioner for the construction of quarters for the officers and staff of the new Tamaracolam factories, but this Council vetoed the proposal, because of the present unsatisfactory financial situation. The present demand is now put forward in another garb before this Council. If buildings had been provided for the officers and men of the new factories, and if they had been compelled to live there, there would have been some strength in the argument put forward regarding scarcity of water. But, as stated above, this argument cannot stand, as nearly all the officers and men live in the Tamaracolam village. The policy of the Government has been to reduce as much as possible the areas coming under hilly and malarial tracts, in regard to payment of local allowance. Konni, Ranni, Tenmalai, Ariankavu and some places on the Aramboly and other frontiers have been removed from the category of such tracts, although malaria still exists in these places. It will, therefore, be going back on the policy of Government, if new tracts are found for granting local allowances. The *alloms* have now been existing for a long time, and no one has thought of giving allowances to those employed there before this. Besides, as far as my information goes, no allowance is given to officers and men in British Indian factories. The work in the *alloms* is nothing very extraordinary. It is certainly not more than that in the ranges, especially on the frontiers. It is only during the hot weather that the factory officers and men have hard work. In the rainy season the work is mostly confined to guarding the salt heaps and the employees in the *alloms* may be said to have an easy time of it during the rainy months, whereas those in the ranges have hard work throughout the year. The officers and men posted on the frontiers, especially those who have to do night patrol in boats, are exposed not only to the inclemency of the weather, but to the danger of assaults from smugglers. It will be setting a bad precedent if local allowance is given to those employed in the factories alone, and I, therefore, oppose the motion.

MR. M. R. MADHAVA VARIAR : Sir, I rise to oppose this demand. This question was not brought up at budget time. The officers

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[Mr. S. Subrahmanya Karayalar.]

and staff in the Salt Factory Circle were for the last so many years working there without any special allowances and there was no complaint about the insanitary condition of the place or about the circumstances mentioned by Mr. Van Ross. He says that the people there are suffering very badly, that there is no good water to drink and that the work of the excise officers and staff is very arduous. These conditions existed for so many years and the Government did not do anything to remedy the grievances of these people and so there must be no pressing need for the grant of this allowance this year. I know from certain persons who were employed in salt factories that the conditions depicted by Mr. Van Ross are rather exaggerated and not quite true. Tamaracolam is a flourishing village and the sanitary condition of that village is not so bad as Mr. Van Ross seems to think. But, sometimes, there may be no water and so there may be diseases. There are several localities in Travancore which suffer from contagious diseases and scarcity of water. If an allowance is going to be given to those who are employed in these localities, I think that every department will have a right to claim a supplementary grant. So, I oppose this motion.

MR. S. KRISHNA AIYAR: Sir, may I be permitted to know from the Excise Commissioner whether the officers and the staff were receiving this local allowance last year or the year before the last?

PRESIDENT: He is not in possession of the House now. He will give the information in his reply. I think he has already told you that this is a new allowance which is proposed to be granted in view of the special conditions of the place.

MR. S. KRISHNA AIYAR: That is all that I want, and I am satisfied.

MR. S. SUBRAHMANYA KARAYALAR: Sir, so far as the difficulties of the officers are concerned, I am satisfied, because I have personal experience. I have also made representations at two sessions of the Popular Assembly to give a local allowance to these officers in the factories. I quite agree with Mr. Van Ross in that respect. What is spent on account of extra allowances may be made good by disallowing the pay for some other officers who are practically useless.

PRESIDENT: That is not before the House now. The motion before the House is for a certain sum for giving allowance to a certain set of officers and peons.

MR. S. SUBRAHMANYA KARAYALAR: Then I wish to bring a proposition on that matter.

PRESIDENT: You will have to speak on the motion before the House now. I want to know whether you support this motion or oppose it.

MR. S. SUBRAHMANYA KARAYALAR: I support it.

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MR. T. KUMARA PILLAI: Sir, ഉപ്പളം സക്കിളിലേ ശമ്പളക്കാക്ക് പ്രാദേശികപ്പട അനുവദിക്കണമെന്നുള്ള എക്സൈസ് കമിഷണരുടെ പ്രമേയത്തോട് ഞാൻ പൂർണ്ണമായി യോജിക്കുന്നു. ഉപ്പളങ്ങളെ സന്ദർശിക്കയും അവിടത്തെ സ്ഥിതികളെ അറികയും ചെയ്തിട്ടുള്ളവർക്ക് ഈ സംഗതിയിൽ വിപരീതാഭിപ്രായത്തിന് നിവൃത്തിയില്ലാത്തതാണ്. ചില ഉപ്പളങ്ങളുടെ സമീപസ്ഥലങ്ങൾ താമസത്തിനു സുഖമുള്ളവയാണെന്നു സമ്മതിക്കാവുന്നതാണ്. എന്നാൽ ഏത് ഉപ്പളങ്ങളിലും അവയിലെ പെരുമാറ്റവും താമസവും അവിടങ്ങളിലെ ജോലിയും തീരെ സുഖകരമായിട്ടുള്ളതല്ല. ഉപ്പളങ്ങളിലുള്ള ജീവനക്കാർക്ക് പ്രാദേശികപ്പടി കൊടുത്തു എന്നിരുന്നാലും അവരെ ഒരു വർഷത്തിൽ കൂടുതലായി ഒരേ സ്ഥലത്ത് ഒന്നായി വച്ചുകൊണ്ടിരിക്കുന്നത് ആ ജോലിക്കാരുടെ ആരോഗ്യസ്ഥിതിക്കു വലുതായ ദോഷത്തെ ചെയ്യുമെന്നുള്ളതിനു സംശയമില്ലാത്തതാണ്. ഉപ്പളങ്ങളിലുള്ള ശമ്പളക്കാരുടെ ആരോഗ്യസ്ഥിതിയെ പരിരക്ഷിച്ചു പോരുന്നതിനുവേണ്ടി ആവശ്യമുള്ള സ്ഥലംമാറ്റങ്ങൾ അവർക്കു കൊടുത്തുവരുന്നില്ലെന്നും, സ്ഥലംമാറ്റങ്ങൾക്ക് അവിടത്തെ അധികൃതന്മാർ ശുപാർശകൾ ചെയ്യാൻ പാടില്ലെന്ന് എക്സൈസ് കമിഷണർ നിർബന്ധിച്ചിട്ടുണ്ടെന്നും കൂടിയാണ് അറിവാൻ ഇടയായിട്ടുള്ളത്. ഇങ്ങനെ അനേകസംകടങ്ങളും ആരോഗ്യദോഷങ്ങളും അനുഭവിച്ചു വരുന്ന ജീവനക്കാർക്കു പ്രാദേശികപ്പടി കൊടുക്കുന്നതിനെപ്പറ്റി ബഡ്ജറ്റ് അനുവദിക്കുന്ന കാലത്തുതന്നെ ഗവർണ്മെന്റുമായി എഴുത്തുകുത്തുകൾ നടത്തുകയായിരുന്നുവെന്നാണ് എക്സൈസ് കമിഷണർ സമാധാനം പറയുന്നത്. ഉപ്പളം ജീവനക്കാർക്ക് അത്യാവശ്യമായി കൊടുക്കേണ്ട പ്രാദേശികപ്പടി, ബഡ്ജറ്റ് അനുവദിക്കുന്ന കാലത്തുതന്നെ അതോടുകൂടി സാധിച്ചുകിട്ടാൻ തയ്യാറായിരിക്കാത്തതിൽ ആശ്ചര്യം തോന്നുന്നു. ആവശ്യത്തിൽ കവിഞ്ഞുള്ളതും അധികച്ചിലവുകളെ ഉണ്ടാക്കികൊണ്ടിരിക്കുന്നതുമായ പലേ സംഗതികളിലും പണം അനുവദിപ്പിക്കാൻ ബഡ്ജറ്റുകാലത്തു പലേ ശ്രമങ്ങളും ചെയ്തു സാധിക്കയും, ആക്കും ആക്ഷേപം പറയാൻ തരമില്ലാത്തതായ അത്യാവശ്യച്ചിലവുകൾക്കു വിശേഷാൽ ബഡ്ജറ്റു കൊണ്ടുവരികയും ചെയ്യുന്ന നയം സ്വീകാര്യമായിട്ടുള്ളതല്ല.

PRESIDENT: We are not discussing the general policy here. The definite question before the House is regarding the grant of local allowance to the officers and staff of salt factories.

MR. T. KUMARA PILLAI: ഏതായാലും ഉപ്പളം ജീവനക്കാർക്കു പ്രാദേശികപ്പടി കൊടുക്കേണ്ടതാണെന്നുള്ള പ്രമേയത്തെ ഞാൻ ഹാർദ്ദമായി അനുകൂലിക്കുന്നു.

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[Mr. A. J. Van Ross.]

MR. A. J. VAN ROSS : Sir, my friend, Mr. Hoogewerf, has said that he has been at Tamaracolam and he has experience of the village and that it is a very comfortable place to live in. I am sorry that my experience of the village differs from that of Mr. Hoogewerf. The village is a mile and a half away from the factory. It is in the factory that the men spend their whole time. Messrs. Kumara Pillai and Subrahmanya Karayalar have said that existence in the factories is very miserable. But Mr. Hoogewerf thinks otherwise. It is some time since he left the department and he has probably forgotten his old impression of the place.

PRESIDENT : I have made a mistake. Mr. Hoogewerf, have you got anything to say I should have called upon you to reply first ?.

MR. A. HOOGEWERF : Sir, Mr. Van Ross has not given any further reasons than those given by him at first for the grant of the allowance. There is not the smallest doubt that the salt factories are looked upon as a sort of penal settlement for the subordinates of the Exise Department in Central and North Travancore, as one way of punishing them is to send them to the factories. If a subordinate errs, he should be punished with a fine, black mark or reduction, and not by being sent to a place where he may die by inches. There should be some humanity in the treatment of subordinates. What is food for one may be poison for another. People in South Travancore are used to the water there. The men working in the several factories as coolies are strong and healthy in spite of the water and hot climate. But a man going from Central and North Travancore to the factories very often gets dysentery by drinking the chalky water there, or, for fear of falling ill, he goes away on a few days' casual leave. He then extends it by putting in an application for sick leave. This means extra expenditure to Government, as the man who goes on sick leave will have to be given half-pay, and his substitute full pay. This difficulty could be avoided by appointing men from South Travancore itself, used to the water there, to the factories, and not by sending, as far as possible, men from South Travancore to Central and North Travancore. The question of local allowance will not then arise. I beg to state that in these times of great financial stress when retrenchment is the order of the day, the granting of such special allowances, when there is no actual need for them, is not right economy. A parochial view must not be taken of this question. I would have been the first to vote for the grant if I considered that there was real need for it and if we had an overflowing exchequer. It will be setting an inconvenient precedent to this as well as other departments, and I would ask the Council to consider the matter in all its aspects before voting for the grant.

MR. A. J. VAN ROSS: We are obliged to send men from the north to work in the factories, but we do not, as a rule, send them there as a matter of punishment.

Mr. Madhava Variar says that there have been no complaints from the subordinates. I may tell him that I have been receiving

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complaints constantly, and every time I go there I am surrounded by these subordinates with their complaints. I do not know who Mr. Variar's informants are and how he is able to say that I have exaggerated the conditions in the factory.

MR. M. R. MADHAVA VARIAR: From the excise officers themselves.

MR. A. J. VAN ROSS: I think that, as Excise Commissioner, my information must weigh more than that of my subordinates.

PRESIDENT: The question is that a sum not exceeding Rs. 7,300 under Demand III A. Salt—Salt Factories be sanctioned as a supplementary grant.

The motion was carried, 25 members voting *for* and 5 *against*.

The grant was made.

Demand XIV—Education.

MR. L. C. HODGSON: Sir, I beg to move for a grant not exceeding Rs. 200 for the appointment of an attender on Rs. 20-25 in the Srimulavilasam School at Trivandrum in connection with the introduction of Manual Training in that school.

The grant that I am asking for is a very moderate sum and the purpose for which it is required is a very necessary one. I think I am right in saying that the matter was not included in the budget for 1098, simply because the appointment had not been sanctioned before that time. Some time ago, the introduction of Manual Training in the Srimulavilasam School was sanctioned by Government. Two graduates were especially selected and sent to the Training College to be instructed in this subject by Mr. Green. They finished their course of training last March and were relieved from the Training College and posted at the beginning of the current school year to the Srimulavilasam School. The work of these teachers necessitates the use of a large number of sets of steel instruments and it has been found—it might have, perhaps, been foreseen earlier—that an attender is necessary in order that these instruments may be kept clean and free from rusting, and to clear up the scraps of material and debris that accumulate in connection with this work. The matter was under correspondence with Government at the time of the budget discussion and so it was not possible to include it in the demand that was made then. Hence the demand for this supplementary grant.

PRESIDENT: There is no notice of any motion for reducing the grant that is now being asked for. The question is that a sum not exceeding Rs. 200 under Demand XIV—Education—be sanctioned as a supplementary grant. May I take it that the House sanctions the grant?

The motion was carried and the grant made.

Demand XVI—Industries.

MR. I. C. CHACKO: Sir, I beg to move for a grant not exceeding Rs. 500 under Demand XVI—Industries.

This grant is required for appointing a teacher and a clerk in the Government School of Commerce at Alleppey. This school was started

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